

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
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FISCAL IMPACT STATEMENT

LS 6527
BILL NUMBER: SB 122

DATE PREPARED: Dec 11, 2000
BILL AMENDED:

SUBJECT: Assessor Training and Certification.

FISCAL ANALYST: Bob Sigalow
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FUNDS AFFECTED: X **GENERAL**
DEDICATED
FEDERAL

IMPACT: State

Summary of Legislation: This bill requires the State Board of Tax Commissioners to conduct training sessions for new assessing officials and continuing education sessions for assessing officials at a minimum of four separate regional locations. The bill provides that each of the continuing education sessions must be a two-day conference. It also prohibits the Board from requiring testing as a condition to renewing or maintaining an Indiana assessor-appraiser certification.

Effective Date: July 1, 2001.

Explanation of State Expenditures: *Training:* Under this provision, the State Board of Tax Commissioners would be required to hold at least four training sessions for new assessing officials, assessors, and members of county property tax assessment boards of appeals. At least one session would be held in each quadrant of the state. Current law does not specify the number of sessions and requires only that the sessions "must be held at sufficient convenient locations throughout Indiana."

The Tax Board currently holds a two-day training session in each of seven locations around the state after an election in which assessing officials are on the ballot. The sessions are currently held in Huntington, Valparaiso, Lafayette, Greenfield, Greencastle, Scottsburg, and Vincennes. In non-election years, the Tax Board holds sessions for new officials only in Indianapolis.

The State Board of Tax Commissioners would also be required to hold at least four continuing education sessions for all assessing officials, assessors, and members of, and hearing officers for, the county property tax assessment boards of appeals each year. At least one session would be held in each quadrant of the state. Current law does not specify the number of sessions and requires only that the sessions "must be held at sufficient convenient locations throughout Indiana." In addition, the bill requires that each continuing education session must be a two-day conference.

Prior to 1999, the Tax Board held three one-half-day continuing education sessions each year at each of the seven locations listed above. In 1999 and 2000, the Tax Board held the same number of continuing education sessions at the same locations but increased them from one-half day to two-day sessions. This amounted to 21 two-day continuing education sessions each in 1999 and 2000.

According to the bill, the four training sessions for the new officials and the four continuing education sessions for all officials may not be held in Indianapolis. At the conclusion of each set of four sessions, the State Tax Board would be able to provide additional sessions at locations of the Board's choice, including Indianapolis.

The Tax Board appears to be currently holding sufficient training sessions, except for the number of training sessions offered to new officials in the non-election years, to satisfy the new requirements proposed in this bill. This bill would require the Tax Board to increase the number of training sessions offered to new officials in the non-election years. The State Tax Board would incur additional expenses for holding extra training sessions for new assessing officials in the non-election years. These expenses would include staff travel and rent for meeting space. These expenses could be offset if the Tax Board realigned some of the other training sessions now offered. The actual impact would depend on the number and locations of any additional meetings.

Certification: Current State Tax Board rules require that a certified level one or level two assessor-appraiser must fulfill continuing education requirements in order for the certification to be kept current. According to the rules, the course work must be evidenced by passage of an examination. The bill would prohibit the Tax Board from requiring any testing to maintain an Indiana assessor-appraiser certification.

The prohibition of examinations in this bill would reduce the administrative costs associated with the testing.

Explanation of State Revenues: *Certification:* The State Board of Tax Commissioners does not impose any fee for continuing education exams. There would be no impact on state revenues.

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: State Board of Tax Commissioners.

Local Agencies Affected: Local Assessing Officials.

Information Sources: Bill Waltz, State Board of Tax Commissioners (232-3761).